

# REPORT DIGEST

## LOGAN CORRECTIONAL CENTER

**COMPLIANCE AUDIT**  
For the Two Years Ended:  
June 30, 1996

### Summary of Findings:

Total this audit	0
Total last audit	0
Repeated from last audit	0

Release Date:



State of Illinois  
Office of the Auditor General

**WILLIAM G. HOLLAND**  
AUDITOR GENERAL

Iles Park Plaza  
740 E. Ash Street  
Springfield, IL 62703  
(217) 782-6046

### FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests. We commend the Center for maintaining an effective system of internal controls.

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in that report.

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WILLIAM G. HOLLAND, Auditor General

WGH:JHL:pp

### SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this engagement were Doehring, Winders & Co., LLP.

{Expenditures and Activity Measures are summarized on the reverse page.}

**ILLINOIS DEPARTMENT OF CORRECTIONS**  
**LOGAN CORRECTIONAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1996**

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
• Total Expenditures (All Appropriated Funds).....	\$20,378,587	\$18,961,282	\$18,032,406
Personal Services.....	\$14,760,849	\$13,849,158	\$13,310,778
% of Total Expenditures.....	72.43%	73.04%	73.82%
Average No. of Employees.....	428	427	404
Average Salary Per Employee.....	\$34,488	\$32,434	\$32,947
Inmate Compensation.....	\$260,918	\$246,411	\$244,055
% of Total Expenditures.....	1.28%	1.30%	1.35%
Other Payroll Costs (FICA, Retirement).....	\$1,763,848	\$1,555,192	\$1,479,385
% of Total Expenditures.....	8.66%	8.20%	8.20%
Contractual Services.....	\$2,330,229	\$2,252,221	\$2,021,250
% of Total Expenditures.....	11.44%	11.88%	11.21%
All Other Items.....	\$1,262,743	\$1,058,300	\$976,938
% of Total Expenditures.....	6.19%	5.58%	5.42%
• Cost of Property and Equipment.....	\$23,704,371	\$23,731,993	\$23,553,399

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
• Number of Inmates.....	1,199	1,207	1,077
• Ratio of Correctional Officers to Inmates.....	1/4.00	1/4.00	1/4.17
• Cost Per Year Per Inmate.....	\$18,395	\$17,917	\$17,752
• Rated Inmate Capacity.....	850	850	850
• Approximate Square Feet Per Inmate.....	48	47	51

CENTER WARDEN(S)
During Audit Period: Daniel Bosse Currently: Daniel Bosse

